Analysis Of The Impact Of The Motor Vehicle Tax Reduction Policy On The Realization Of Motor Vehicle Tax Revenue In Indonesia In 2020-2022

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Abstract

Taxes are a form of obligation that people often ignore, resulting in tax arrears and fines. For this reason, the government then created a program, namely tax whitening. Therefore, researchers conducted research to understand the consequences of reducing motor vehicle tax on the realization of motor vehicle tax revenue in Indonesia in 2020-2022. The research model applies qualitative using library research methods. Researchers used primary and secondary sources consisting of articles, books, laws and online news. Data collection applies documentation techniques with research instruments in the form of research material classification checklists. Data analysis applies a descriptive data analysis model which includes reading data sources, making notes, processing notes, then compiling reports. The result of tax whitening could result in positive feedback on Indonesian motor vehicle tax revenues in 2020-2022. The percentage of motor vehicle tax revenue realization increases every year. In nominal terms, PKB increases by IDR 3-5 trillion every year. This means that the more often tax relief is carried out, the level of taxpayer compliance will also increase and tax revenues from motor vehicle taxes will also increase.

Keywords: Motor vehicle tax, Tax Reduction, Realization of Tax Revenue.

Introduction

Tax is certainly not a foreign word to Indonesian people. Every individual or group who meets the requirements to become a taxpayer is obliged to pay taxes. Even in the government system, taxes are the main source of funding, around 82.5% of the state revenue budget is used for state needs and welfare society (Suryani & Hardjono, 2022). Taxes consist of central taxes and regional taxes. Regarding PKB, it is included in the regional tax group. Regional taxes are mandatory levies to regions by those obliged and are absolute without direct compensation and are used for maximum prosperity of the people (Law No. 28 of 2009 Article 1). Motor vehicle taxes have a fairly high role in PAD. It is a type of tax that is levied based on the taxpayer's vehicle ownership rights. In its implementation, there are still many individuals who are obliged to pay fees for their vehicles but they do not. Based on data from Kompas.id (Kuncoro, 2022), motor vehicle tax arrears as of the end of December 2021 have reached 40 million vehicles (39%) out of a total of 103 million vehicles included in the Samsat Joint Office data with an estimated tax revenue of IDR 100 trillion.

It is the provincial regional tax that is the umbrella for motor vehicle tax (Kamaroellah, 2021: 217). It has a large contribution to local revenue. The tax target is ownership rights or control over vehicles with engines. As part of vehicles with engine drives, here are all vehicles that operate using engine/motor or other components to convert energy into vehicle movement power (Nursyadana et al., 2021: 40). In line with Nursyadana, (Ichlas et al., 2022) also stated that this tax has great potential to contribute to regional income if seen from the increasing growth in motor vehicle ownership.
The basis used as a reference for collecting this tax is the sales value of the vehicle in question multiplied by a score that reflects the relative level of infrastructure damage caused. Especially for heavy equipment and water vehicles, the basis for imposition is the sales value. This tax has different rates. The researchers show the following classification in the table:

<table>
<thead>
<tr>
<th>No</th>
<th>Klasifikasi</th>
<th>Tarif</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Rights with the status of first person vehicle ownership</td>
<td>1% - 2%</td>
</tr>
<tr>
<td>2</td>
<td>Rights with the second or subsequent person's vehicle ownership status</td>
<td>2% - 10%</td>
</tr>
<tr>
<td>3</td>
<td>Mass transportation, fire, ambulance, religious, government owned, Indonesian Police, TNI, Regional Government, as well as other transportation according to regional government regulations.</td>
<td>0,5% - 1%</td>
</tr>
<tr>
<td>4</td>
<td>Large size tools and tools with heavy lifting capacity.</td>
<td>0,1% - 0,2%</td>
</tr>
</tbody>
</table>

Source: Law no. 28 of 2009 Article 6

To overcome these arrears, the government has issued a policy, namely a reduction or tax relief program for owners of motorized vehicles. Whitening here is defined as eliminating tax fines due to late payments (Budiarti & Fadhilah, 2022). The hope is that this program can maximize motor vehicle tax revenue. Whitening is a program to waive fines for late payment of motor vehicle tax within a certain period (Ichlas et al., 2022). It can also be interpreted as eliminating tax sanctions that occur because taxpayers are late in paying taxes. This program is a policy created by the government so that taxpayers can immediately pay off their tax debt without having to pay fines (Hamidi & Rivandi, 2023). Meanwhile, according to Ammy (2023), it is a national policy which is an opportunity that benefits individuals to pay taxes without having to pay tax fines.

Based on the description above, research was carried out to examine the impact of the tax relief/reduction policy for the motorized vehicle category in achieving the government's goals regarding increasing tax revenues. Apart from that, it is hoped that this study can increase knowledge about the factors that influence related programs. For this reason, researchers wish to examine the phenomenon of motor vehicle tax whitening on the realization of taxes received in research analyzing the impact of the motor vehicle tax whitening policy on the realization of motor vehicle tax revenue in Indonesia in 2020-2022. The researcher can explain the problem formulation in this research as follows: What are the factors that cause tax whitewashing?; How is the realization of Indonesian motor vehicle tax revenue in 2020-2022?; Can tax payment relief through whitening have an effect on the realization of motor vehicle tax received in 2020-2022?

Based on this, research was carried out with the aim of finding out whether tax relief could have an influence on the realization of vehicle taxes received in Indonesia in 2020-2022. The benefit of this research is for interested individuals as information so they can be self-aware in fulfilling their responsibilities. They can take advantage of the whitewashing moment to reduce tax penalties. For agencies, this research can be used as a reference when considering decisions regarding motor vehicle taxes. Meanwhile, for the researchers themselves, this research is useful as fulfillment of the Scientific Work course. However, due to the short time and availability of data, the study only used data on the whitening phenomenon and vehicle taxes received by Indonesia in 2020-2022.

Based on the background description above, researchers have a framework for thinking that policies to reduce motor vehicle tax fines can have an effect on the realization of vehicle tax obtained. For more details, here is a picture of the thinking framework for this research:
From Figure 1 above, the researcher wants to create a relationship between the research variables and the implications they can have. The independent variable, namely the agenda of reducing fines or reducing vehicle tax, has the effect of increasing individual taxpayer compliance, reducing fine arrears, reducing the number of illegal vehicles, and helping regional development. Apart from that, it can also increase the realization of motor vehicle tax revenues as a return for increased compliance by individual taxpayers.

Method

The research model applies a qualitative type of library study method (Library Research). This method is a research approach where researchers collect literature from various sources as research material, then analyze it until an answer is found to the problem formulation (Yaniawati, 2020). Literature study is also defined as a research model carried out by selecting data from research materials in the form of books, similar research, articles, and so on which are then analyzed using certain techniques (Milya & Asmendri, 2020). Another understanding of library study was put forward by Sugiyono (2017: 291) that it is research that adheres to theory and other references with conditions of authenticity, up-to-dateness and relevance to the topic being researched. So the researcher can conclude that this is research based on documentary data such as articles, books, seminars, magazines, legislation, and so on, provided that the research material is guaranteed to be relevant and authentic.

Data sources according to their classification are divided into primary and secondary. In literature studies, primary data means main data collected by researchers directly and in the form of articles/books. While secondary sources refer to supporting sources that are organized to reinforce concepts from primary data, they can be articles, books or other supporting documentation (Yaniawati, 2020). For this research itself, the main research data came from relevant scientific articles. Meanwhile, secondary data comes from books, laws and news. Documentation is the technique chosen to collect data and research instruments in the form of research material classification checklists. This technique allows researchers to collect data and check the harmony of the meaning of each research material. The researcher then groups the research materials according to what is needed (Milya & Asmendri, 2020).

Furthermore, there are two types of analysis techniques, namely content analysis and data analysis. In this regard, researchers applied descriptive data analysis. Through this technique, researchers will analyze data based on general facts, then interpret it and relate it to events that have occurred so that a conclusion/answer can be drawn to the existing problem. The data analysis steps according to Yaniawati (2020) include: Reading data sources, researchers read and understand research materials carefully; Making research notes, researchers record important points found from research materials related to the topic being researched; Processing research notes, the researcher connects the findings that have been recorded until an answer is found to the problem formulation; and the final step is to prepare a report on the findings.
Results and Discussion

After conducting a literature search from various sources, the researcher succeeded in obtaining main data in the form of six previous studies regarding the analysis of vehicle tax relief and its effect on the tax received. The first research was written by Norma Suryani & Tri Djoko Hardjono entitled "Analysis of the Implementation of the Policy for Eliminating Motor Vehicle Tax Fines in an Effort to Increase Motor Vehicle Tax Revenue in 2018-2020 at the East Jakarta Samsat Office". This research aims to analyze the implementation of the tax relief program to increase taxes received in 2018-2020 at the relevant research location. The research results show that the implementation of the tax fine elimination program is quite effective even though there are obstacles found in terms of infrastructure and human resources. The second research was written by Baihaqi Ammy with the title "The Effect of Vehicle Tax Reduction, BBN Exemption, and Tax Service Quality on Taxpayer Compliance with Tax Socialization as a Moderating Variable". The aim is to understand the effects of tax relief programs, the elimination of BBN, and the quality of tax services for interested individuals through tax dissemination as a moderator. The results obtained show that there is a significant influence of the three variables and the moderating variable on the level of taxpayer compliance. Researchers also recommend continuing to carry out this program and intensively conducting tax outreach. Next is Putri Awalina & Astri Dian Puspitasari's research on "Analysis of the Effectiveness of the Whitening Program, Level of Compliance with Tax Payments, and Mobile Samsat Services on Increasing Motor Vehicle Tax Revenue". The aim of this research is to obtain information regarding tax relief, taxpayer compliance and round-the-clock tax services in achieving acceptable tax increases. The results show that these three variables can influence the increase in motor vehicle tax revenue. it is considered very effective and taxpayer enthusiasm is also high because of the lost tax administration fines.

The fourth research was written by Fachrel Ichlas, Lili Indrawati and Yanti Rufaerah regarding "The Effect of Motor Vehicle Tax Reduction on Motor Vehicle Tax Revenue in West Java Province for the 2019-2020 Period". The reason for conducting the study was to obtain information on whether the vehicle tax generated could be affected by tax whitening. The result is that 90% of tax whitening can affect tax revenues. Researchers also recommend that the West Java Bapenda increase socialization about tax relief so that more taxpayers make payments. Fifth is research on "Taxpayer Compliance and Tax Collection on Motor Vehicle Tax Revenue at Padang Pariaman Samsat" written by Rasul Hamidi & Muhammad Rivandi. The aim of the research is to find out whether individual taxpayer compliance and tax relief policies can influence the vehicle tax obtained at Samsat Padang Pariaman in 2022. The result is that both variables have an effect. This means that the higher the individual taxpayer's compliance value, the higher the tax obtained. The more often tax whitening is carried out, the more tax revenues will increase. The researcher's recommendation is to continue carrying out this program because it has a positive impact.

Lastly is research written by Fina Budiarti & Hana Fadhilah regarding "The Influence of Taxpayer Compliance, Tax Sanctions, and Tax Collection on Motor Vehicle Tax Revenue at the Samsat Pajajaran 1 Office, Bandung City". This study was carried out to gain insight into whether the three variables have an effect on vehicle tax obtained at the Samsat Pajajaran 1 Office, Bandung City. The result was 79.6% indicating there was an influence on the vehicle tax he received. The researcher's recommendation is to increase the intensity of routine outreach in order to maximize tax revenues. Furthermore, based on main data in the form of six previous studies and other supporting data, researchers will make an analysis of the impact that the tax relief policy will have on the realization of taxes received in Indonesia in 2020-2022. It is hoped that the analysis carried out can provide additional information to complement the information that has been put forward by previous research in similar research.

The creation of a tax whitening program is of course based on certain conditions so that the government takes action to overcome existing tax problems. As explained previously regarding the theory of tax whitening, researchers found several factors that cause tax whitening to occur. Here the researchers explain the summary: 1) Taxpayer compliance

Ammy (2023) stated that the tax relief policy occurs because the level of taxpayer compliance is still low.
Luqyana (2020) also stated the same thing in her research that it was acknowledged that taxpayers’ awareness was low and they were negligent in fulfilling their obligations to pay taxes, while the number of motorized vehicles was increasing. So the government creates a program that motivates taxpayers to carry out their responsibilities. Evidently, his research showed that whitening had an effect on the level of taxpayer compliance. Taxpayer compliance increases every time a tax whitening program is implemented. 2) Vehicle tax received increases, based on several studies, the government has created a tax whitening program in the hope of increasing vehicle taxes. He has been convinced through research (Awalina & Puspita, 2021), (Budiarti & Fadhilah, 2022), and (Ichlas et al., 2022) that reducing vehicle tax actually has an effect on tax revenue. This means that the more often tax relief is carried out, the more motor vehicle tax revenues will increase.

3) Arrears of tax fines. The large amount of arrears related to vehicle tax fines is one of the causes of the emergence of tax relief policies. Through this, people should be willing to fulfill their obligation to pay taxes. As in research by Hamidi & Rivandi (2023), people become more enthusiastic about paying taxes when tax fines are abolished. 4) Increasing regional development. Based on the qualifications, tax revenues will of course be used for the prosperity of the people of the region where the tax is collected and the development of the region concerned. 5) Reduce illegal vehicles. By fulfilling the vehicle tax, it will reduce unregistered vehicles so that the number of fraudulent vehicles will be fewer.

From these findings, it can be seen that the motor vehicle tax reduction program is a step that has a domino effect on other sectors. When taxpayers become compliant in fulfilling their obligations, tax fine arrears decrease, which results in increased tax revenues. If the taxes obtained increase, regional development will automatically also increase due to increased funding. In addition, because taxpayers report their vehicles, the status of fraudulent vehicles is reduced.

### Table 4. Realization of Indonesian Motor Vehicle Tax Revenue Against Contribution to PAD for 2020-2022

<table>
<thead>
<tr>
<th>Year</th>
<th>Total PAD</th>
<th>Realisasi PKB</th>
<th>Persentase</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>148,710,876,245,000</td>
<td>44,405,448,437,269</td>
<td>29,86%</td>
</tr>
<tr>
<td>2021</td>
<td>164,423,128,997,246</td>
<td>47,945,539,393,956</td>
<td>28,80%</td>
</tr>
<tr>
<td>2022</td>
<td>190,794,907,149,000</td>
<td>53,633,696,920,873</td>
<td>28,11%</td>
</tr>
</tbody>
</table>

Source: Processed data (2023)

Based on published data from BPS (2023) and Fatoni (2023), researchers can show the vehicle tax obtained by Indonesia in 2020-2022 as in the table above. Seen from table 4 above, the realization of motor vehicle tax revenue has increased in nominal terms but decreased in percentage terms. This is influenced by the total PAD which is getting bigger every year. In nominal terms, vehicle tax received by Indonesia increases by IDR 3-5 trillion every year.

### Table 5. PKB Realization of the Indonesian PKB Budget for 2020-2022

<table>
<thead>
<tr>
<th>Year</th>
<th>Anggaran/Target PKB</th>
<th>Realisasi PKB</th>
<th>Persentase</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>53,392,149,888,668</td>
<td>44,405,448,437,269</td>
<td>83%</td>
</tr>
<tr>
<td>2021</td>
<td>47,423,292,211,301</td>
<td>47,945,539,393,956</td>
<td>101%</td>
</tr>
<tr>
<td>2022</td>
<td>51,296,809,737,461</td>
<td>53,633,696,920,873</td>
<td>105%</td>
</tr>
</tbody>
</table>

If we look at the realization of the budget in table 5, motor vehicle tax revenues increase every year. The percentage of achievement of the revenue target also jumped drastically from 2020 to 2021, namely 18%. This is due to the implementation of tax relief and post-covid-19 economic recovery. In 2022, actual revenue will still increase by 5% from the target.
Through analysis of literature data, it indicates that there is a good effect of the vehicle tax relief program on the realization of taxes obtained in 2020-2022. He was convinced by research by Ammy (2023), Awalina & Puspitasari (2021), Budiarti & Fadhilah (2022), Hamidi & Rivandi (2023), Ichlas et al., (2022) which stated that reducing vehicle tax had an impact on the tax he received. People will become more aware and willing to pay taxes if tax penalties are eliminated. In other words, tax whitening eases the burden on people in paying taxes. This means, the more often tax whitening is carried out, the more the actual tax received will increase. This is shown in table 5 above, namely the increase in the percentage each year of the tax received. However, according to Suryani & Hardjono (2022), to maximize motor vehicle tax revenues through tax relief, there needs to be good socialization, fulfillment of complete operational elements, human resources as well as communication between the community and the tax authorities.

Conclusion

Motor vehicle tax is an obligation for everyone who has the right to a motor vehicle. While whitening in terms of taxes is actually intended to make tax subjects more willing to fulfill their responsibilities. After reviewing the literature, the researchers concluded that the government program in the form of reducing vehicle taxes had a good impact on the realization of taxes received by Indonesia in 2020-2022. The percentage of vehicle tax realization obtained increases every year. In nominal terms, vehicle tax received by Indonesia increases by IDR 3-5 trillion every year. From the previous conclusions and discussions, researchers suggest that in the future, the government can perfect the whitening program by carrying out in-depth communication with the community so that it can reach a wider range of taxpayers and complete the resources and supporting infrastructure. It is recommended that further research use new data and wider variables.

Reference


Indonesia-menurut-jenis-penerimaan.html